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## Sec. 43.76.150. Dive fishery management assessment.

(a) A dive fishery management assessment on fishery resources taken by dive gear shall be levied on the value of the fishery resource taken in a dive gear fishery. The species of fishery resources subject to the assessment and the rate of the assessment, as determined under (b) - (h) of this section, shall be determined by an election under AS 43.76.160.

(b) A person holding a limited entry permit for dive gear or an interim-use permit for dive gear issued under AS 16.43 shall pay a dive fishery management assessment of one percent on a species of fishery resources that is subject to the assessment as determined by an election under [AS 43.76.160](#), that is taken by dive gear, and that the person removes from the state or transfers to a buyer in the state.

(c) A person holding a limited entry permit for dive gear or an interim-use permit for dive gear issued under AS 16.43 shall pay a dive fishery management assessment of two percent on a species of fishery resources that is subject to the assessment as determined by an election under [AS 43.76.160](#), that is taken by dive gear, and that the person removes from the state or transfers to a buyer in the state.

(d) A person holding a limited entry permit for dive gear or an interim-use permit for dive gear issued under AS 16.43 shall pay a dive fishery management assessment of three percent on a species of fishery resources that is subject to the assessment as determined by an election under [AS 43.76.160](#), that is taken by dive gear, and that the person removes from the state or transfers to a buyer in the state.

(e) A person holding a limited entry permit for dive gear or an interim-use permit for dive gear issued under AS 16.43 shall pay a dive fishery management assessment of four percent on a species of fishery resources that is subject to the assessment as determined by an election under [AS 43.76.160](#), that is taken by dive gear, and that the person removes from the state or transfers to a buyer in the state.

(f) A person holding a limited entry permit for dive gear or an interim-use permit for dive gear issued under AS 16.43 shall pay a dive fishery management assessment of five percent on a species of fishery resources that is subject to the assessment as determined by an election under [AS 43.76.160](#), that is taken by dive gear, and that the person removes from the state or transfers to a buyer in the state.

(g) A person holding a limited entry permit for dive gear or an interim-use permit for dive gear issued under AS 16.43 shall pay a dive fishery management assessment of

six percent on a species of fishery resources that is subject to the assessment as determined by an election under [AS 43.76.160](#), that is taken by dive gear, and that the person removes from the state or transfers to a buyer in the state.

(h) A person holding a limited entry permit for dive gear or an interim-use permit for dive gear issued under AS 16.43 shall pay a dive fishery management assessment of seven percent on a species of fishery resources that is subject to the assessment as determined by an election under [AS 43.76.160](#), that is taken by dive gear, and that the person removes from the state or transfers to a buyer in the state.

(i) A dive fishery management assessment may only be levied or collected on a fishery resource in an administrative area if

(1) there exists in that administrative area an association determined by the commissioner of fish and game to be a qualified regional dive fishery development association under [AS 16.40.240](#); and

(2) the species of fishery resource subject to the dive fishery management assessment and the rate of the dive fishery management assessment, as provided under (b) - (h) of this section, is approved by an election under [AS 43.76.160](#).

Sec. 43.76.160. Election to approve, amend, or terminate dive fishery management assessment.

(a) A qualified regional dive fishery development association may conduct an election under this section after the commissioner of fish and game approves

(1) the notice to be published by the qualified regional dive fishery development association; the notice must describe the species of fishery resources subject to the dive fishery management assessment and the rate of the dive fishery management assessment to be approved, amended, or terminated at the election;

(2) the ballot to be used in the election; and

(3) the registration and voting procedure for the approval, amendment, or termination of the dive fishery management assessment.

(b) The dive fishery management assessment is levied under AS 43.76.150(b), (c), (d), (e), (f), (g), or (h) in an administrative area on the effective date stated on the ballot if

(1) the assessment is approved by a majority vote of the eligible interim-use permit and entry permit holders voting in an election held in the administrative area under this section; and

(2) the election results are certified by the commissioner of fish and game.

(c) In conducting an election under this section, a qualified regional dive fishery development association shall adopt the following procedures:

(1) the qualified regional dive fishery development association in the administrative area shall hold at least one public meeting not less than 30 days before the date on which ballots must be postmarked to be counted in the election to explain, as appropriate, the reason for approval or amendment of the proposed dive fishery management assessment, the reason for the proposed rate of the dive fishery management assessment, or the reason for termination of the dive fishery management assessment and to explain the registration and voting procedure to be used in the election; the qualified regional dive fishery development association shall provide notice of the meeting by

(A) mailing the notice to each eligible interim-use permit and entry permit holder;

(B) posting the notice in at least three public places in the administrative area; and

(C) publishing the notice in at least one newspaper of general circulation in the administrative area at least once a week for two consecutive weeks before the meeting;

(2) the qualified regional dive fishery development association shall mail two ballots to each eligible interim-use permit and entry permit holder; the first ballot shall be mailed not more than 45 days before the date ballots must be postmarked to be counted in the election; the second ballot shall be mailed not less than 15 days before the date ballots must be postmarked to be counted in the election; the qualified regional dive fishery development association shall adopt procedures to ensure that only one ballot from each eligible interim-use permit and entry permit holder is counted in the election;

(3) the ballot must

(A) indicate the species of fishery resources subject to the dive fishery management assessment;

(B) indicate whether the election relates to a dive fishery management assessment under [AS 43.76.150](#) (b), (c), (d), (e), (f), (g), or (h);

(C) ask the question whether the dive fishery management assessment on the fishery resources addressed on the ballot shall be approved, amended, or terminated, as appropriate;

(D) indicate the boundaries of the administrative area in which the dive fishery

management assessment will be levied or terminated;

(E) provide an effective date for the approval, amendment, or termination of the dive fishery management assessment; and

(F) indicate the date on which returned ballots must be postmarked in order to be counted;

(4) the ballots shall be returned by mail and shall be counted by an auditor selected by the qualified regional dive fishery development association and approved by the commissioner of fish and game; the qualified regional dive fishery development association shall pay the costs of counting the ballots.

(d) The commissioner of fish and game shall certify the results of an election under this section if the commissioner determines that the requirements of (a) and (c) of this section have been satisfied.

(e) A qualified regional dive fishery development association may employ or contract with another person to administer an election under this section subject to the supervision of the association.

(f) Except as otherwise provided under [AS 43.76.170](#) and 43.76.180, an election to amend the rate of a dive fishery management assessment or to terminate a dive fishery management assessment shall be conducted under the same procedures established under (a), (c), and (d) of this section for an election to approve a dive fishery management assessment.

(g) In this section, "eligible interim-use permit and entry permit holder" means an individual who, 90 days before the date ballots must be postmarked to be counted in an election under this section, is listed in the records of the Alaska Commercial Fisheries Entry Commission as the legal holder of an interim-use permit for dive gear or an entry permit for dive gear that authorizes the individual to fish commercially in the administrative area for the species of fishery resource for which the dive fishery management assessment is to be approved, amended, or terminated.

#### Sec. 43.76.170. Amendment of dive fishery management assessment.

(a) The rate of the dive fishery management assessment levied on a species of fishery resources under [AS 43.76.150](#) (b), (c), (d), (e), (f), (g), or (h) may be amended by the commissioner of revenue upon majority vote at an election held under [AS 43.76.160](#) in the administrative area in which the dive fishery management assessment is levied.

(b) The commissioner of revenue shall amend the rate of a dive fishery management

assessment under (a) of this section following an election in an administrative area if

(1) a petition, that is signed by at least 25 percent of the number of persons who voted under [AS 43.76.160](#) in the most recent election approving or amending the dive fishery management assessment on the species of fishery resources in the administrative area that are the subject of the petition, is presented to the commissioner of fish and game requesting amendment of the rate of the dive fishery management assessment on a species of fishery resources; the petition must state whether the proposed rate of the dive fishery management assessment is to be levied under [AS 43.76.150](#) (b), (c), (d), (e), (f), (g), or (h); only a person who would be eligible to vote in an election to amend the rate of the assessment may validly sign the petition;

(2) an election is held in accordance with [AS 43.76.160](#); the ballot must ask the question whether the dive fishery management assessment on a species of fishery resources taken in the administrative area shall be amended and must state whether the dive fishery management assessment on the species of fishery resources is to be levied under AS 43.76.150(b), (c), (d), (e), (f), (g), or (h) if the assessment is amended; the ballot must be worded so that a "yes" vote is for amendment of the dive fishery management assessment and a "no" vote is for continuation of the current dive fishery management assessment;

(3) a majority of the eligible interim-use permit and entry permit holders who vote in the election cast a ballot for the amendment of the dive fishery management assessment; in this paragraph, "eligible interim-use permit and entry permit holders" has the meaning given in [AS 43.76.160](#); and

(4) the qualified regional dive fishery development association provides notice of the election in accordance with [AS 43.76.160](#) within two months after receiving notice from the commissioner of fish and game that a valid petition under (1) of this subsection has been received.

#### Sec. 43.76.180. Termination of dive fishery management assessment.

(a) The dive fishery management assessment levied on a species of fishery resources under [AS 43.76.150](#) (b), (c), (d), (e), (f), (g), or (h) shall be terminated by the commissioner of revenue upon majority vote at an election held under [AS 43.76.160](#) in the administrative area in which the dive fishery management assessment is levied.

(b) The commissioner of revenue shall terminate a dive fishery management assessment under (a) of this section following an election in an administrative area if

(1) a petition, that is signed by at least 25 percent of the number of persons who voted under [AS 43.76.160](#) in the most recent election approving or amending the dive

fishery management assessment on the species of fishery resources in the administrative area that are the subject of the petition, is presented to the commissioner of fish and game requesting termination of the dive fishery management assessment on a species of fishery resources; only a person who would be eligible to vote in an election to repeal the assessment may validly sign the petition;

(2) an election is held in accordance with [AS 43.76.160](#); the ballot must ask the question whether the dive fishery management assessment on a species of fishery resources taken in the administrative area shall be terminated; the ballot must be worded so that a "yes" vote is for continuation of the dive fishery management assessment and a "no" vote is for termination of the dive fishery management assessment;

(3) a majority of the eligible interim-use permit and entry permit holders who vote in the election cast a ballot for the termination of the dive fishery management assessment; in this paragraph, "eligible interim-use permit and entry permit holders" has the meaning given in [AS 43.76.160](#); and

(4) the qualified regional dive fishery development association provides notice of the election in accordance with [AS 43.76.160](#) within two months after receiving notice from the commissioner of fish and game that a valid petition under (1) of this subsection has been received.

#### Sec. 43.76.190. Collection of assessment.

(a) Except as otherwise provided under (e) of this section, a buyer who acquires a fishery resource that is subject to a dive fishery management assessment levied under [AS 43.76.150](#) (b), (c), (d), (e), (f), (g), or (h) shall collect the dive fishery management assessment at the time of purchase and shall remit the total dive fishery management assessment collected during each calendar quarter to the Department of Revenue by the last day of the month following the end of the calendar quarter. In this subsection, "calendar quarter" means each of the three-month periods ending March 31, June 30, September 30, and December 31.

(b) A buyer who collects the dive fishery management assessment shall maintain records of the value of each species of fishery resources that is subject to an assessment that is purchased in each administrative area of the state.

(c) The owner of fishery resources removed from the state is liable for payment of the dive fishery management assessment levied under [AS 43.76.150](#) (b), (c), (d), (e), (f), (g), or (h) if, at the time the fishery resource is removed from the state, the assessment payable on the fishery resource has not been collected by a buyer. If the owner of the fishery resource is liable for payment of the dive fishery management assessment under this subsection, the owner shall comply with the requirements under (a) and (b) of this



section to remit the assessment to the Department of Revenue and to maintain records.

(d) The dive fishery management assessment collected under this section shall be deposited in the state treasury. Under AS 37.05.146(c), assessment receipts shall be accounted for separately, and appropriations from the account are not made from the unrestricted general fund.

(e) A direct marketing fisheries business licensed under AS 43.75.020(c) or a commercial fisherman who transfers possession of a fishery resource to a buyer who is not a fisheries business licensed under AS 43.75 is liable for payment of a dive fishery management assessment levied under [AS 43.76.150](#) (b), (c), (d), (e), (f), (g), or (h) if, at the time possession of the fishery resource is transferred to a buyer, the dive fishery management assessment payable on the fishery resource has not been collected. If a direct marketing fisheries business or commercial fisherman is liable for payment of a dive fishery management assessment under this subsection, the direct marketing fisheries business or commercial fisherman shall comply with the requirement to maintain records under (b) of this section. Notwithstanding (a) of this section, a person subject to this subsection shall remit the total dive fishery management assessment payable during the calendar year to the Department of Revenue before April 1 after close of the calendar year.

Sec. 43.76.200. Funding for qualified regional dive fishery development associations.

(a) The legislature may make appropriations of revenue collected under [AS 43.76.190](#) to the Department of Fish and Game for funding of the qualified regional dive fishery development association in the administrative area in which the assessment was collected. Appropriations under this section are not made from the unrestricted general fund. Funds received under this section by a qualified regional dive fishery development association may be expended in accordance with the annual operating plan developed under (b) of this section.

(b) The Department of Fish and Game shall develop an annual operating plan with the cooperation of the regional dive fishery development association and the Department of Environmental Conservation on or before a date specified by the Department of Fish and Game. The qualified regional dive fishery development association and the Department of Environmental Conservation shall cooperate with the Department of Fish and Game in the development of the annual operating plan. The annual operating plan must describe the activities for which the funding will be expended, including identification of species and areas for which bioassessment surveys will be conducted, a description of management and research activities to be performed, planning for dive fisheries, and administrative activities of the association. Funds appropriated to the Department of Fish and Game for funding of qualified regional dive fishery development associations may not be disbursed by the department or expended by the association, except for administration of the association, unless the annual operating plan has been

approved by the association and the Department of Fish and Game. If an annual operating plan has not been approved by the association and the Department of Fish and Game, the Department of Fish and Game may not disburse and the association may not expend funds received from the department for administration of the association in an amount that exceeds the amount of administrative expenses authorized under the annual operating plan for the prior fiscal year.

(c) A qualified regional dive fishery development association receiving funding under this section shall submit an annual financial report to the Department of Fish and Game on a form provided by the Department of Fish and Game. The Department of Fish and Game may, by regulation, require that a qualified regional dive fishery development association use a uniform system of accounting and may audit the use of funding received under this section by the association.

(d) This section does not establish a dedication of a state tax or license.

(e) This section does not restrict or qualify the authority of the Department of Fish and Game or the Board of Fisheries under AS 16.

Sec. 43.76.210. Definitions.

In [AS 43.76.150](#) - 43.76.210,

(1) "administrative area" means an area established by the Alaska Commercial Fisheries Entry Commission under [AS 16.43.200](#) for regulating and controlling entry into fisheries using dive gear;

(2) "buyer" means a person who acquires possession of a fishery resource from the person who caught the fishery resource, regardless of whether there is an actual sale of the fishery resource, but does not include a person engaged solely in interstate transportation of goods for hire;

(3) "fishery resource" means fish, shellfish, or marine invertebrates taken or landed under the authority of a limited entry permit or interim-use permit issued under AS 16.43 for dive gear;

(4) "qualified regional dive fishery development association" means an association that is qualified under [AS 16.40.240](#);

(5) "value" has the meaning given in [AS 43.75.290](#).

#### Article 04. SALMON FISHERY ASSESSMENT



Sec. 43.76.220. Salmon fishery assessment.

(a) A salmon fishery assessment shall be levied on the value of the salmon sold in a salmon fishery. The rate of the assessment, not to exceed five percent, and the termination date of the assessment shall be determined by an election under [AS 43.76.230](#).

(b) A salmon fishery assessment may only be levied or collected on salmon sold in a fishery if

(1) there exists for that fishery an association determined by the commissioner of fish and game to be a qualified salmon fishery association under [AS 16.40.250](#); and

(2) the rate of the salmon fishery assessment is determined by an election under [AS 43.76.230](#).

Sec. 43.76.230. Election to approve, amend, or terminate salmon fishery assessment.

(a) A qualified salmon fishery association may conduct an election under this section after the commissioner of fish and game approves

(1) the notice to be published by the qualified salmon fishery association; the notice must state that all salmon sold in the fishery are subject to the salmon fishery assessment, the rate of the salmon fishery assessment to be approved, amended, or terminated at the election, and the date on which the assessment would terminate under AS 43.76.250(a);

(2) the ballot to be used in the election; and

(3) the registration and voting procedure for the approval, amendment, or termination of the salmon fishery assessment.

(b) The salmon fishery assessment is levied under [AS 43.76.220](#) in a fishery on the effective date stated on the ballot if

(1) the assessment is approved by a two-thirds majority vote of the eligible interim-use permit and entry permit holders in the fishery; and

(2) the election results are certified by the commissioner of fish and game.

(c) In conducting an election under this section, a qualified salmon fishery association shall adopt the following procedures:

(1) the qualified salmon fishery association for the fishery shall make copies of the

articles of incorporation and bylaws of the association available to all interim-use permit and entry permit holders in the fishery;

(2) the qualified salmon fishery association for the fishery shall hold at least one public meeting not less than 30 days before the date on which ballots must be postmarked to be counted in the election to explain, as appropriate, the reason for approval or amendment of the proposed salmon fishery assessment, the reason for the proposed rate and the proposed termination date of the salmon fishery assessment, or the reason for termination of the salmon fishery assessment, and to explain the registration and voting procedure to be used in the election; the qualified salmon fishery association shall provide notice of the meeting by

(A) mailing the notice to each eligible interim-use permit and entry permit holder;

(B) posting the notice in at least three public places in the administrative area in which the fishery occurs; and

(C) publishing the notice in at least one newspaper of general circulation in the administrative area in which the fishery occurs at least once a week for two consecutive weeks before the meeting;

(3) the qualified salmon fishery association shall mail two ballots to each eligible interim-use permit and entry permit holder; the first ballot shall be mailed not more than 45 days before the date ballots must be postmarked to be counted in the election; the second ballot shall be mailed not less than 15 days before the date ballots must be postmarked to be counted in the election; the qualified salmon fishery association shall adopt procedures to ensure that only one ballot from each eligible interim-use permit and entry permit holder is counted in the election;

(4) the ballot must

(A) state that all salmon sold in the fishery are subject to the salmon fishery assessment;

(B) state the rate of the assessment to be levied under [AS 43.76.220](#) and the date on which the assessment would terminate under AS 43.76.250(a);

(C) ask the question whether the salmon fishery assessment addressed on the ballot shall be approved, amended, or terminated, as appropriate;

(D) indicate the fishery for which the salmon fishery assessment will be levied or terminated;

(E) provide an effective date for the approval, amendment, or termination of the salmon fishery assessment; and

(F) indicate the date on which returned ballots must be postmarked in order to be counted;

(5) the ballots shall be returned by mail and shall be counted by an auditor selected by the qualified salmon fishery association and approved by the commissioner of fish and game; the qualified salmon fishery association shall pay the costs of counting the ballots.

(d) The commissioner of fish and game shall certify the results of an election under this section if the commissioner determines that the requirements of (a) and (c) of this section have been satisfied.

(e) A qualified salmon fishery association may employ or contract with another person to administer an election under this section subject to the supervision of the association.

(f) Except as otherwise provided under [AS 43.76.240](#) and 43.76.250, an election to amend the rate or termination date of a salmon fishery assessment or to terminate a salmon fishery assessment shall be conducted under the same procedures established under (a), (c), and (d) of this section for an election to approve a salmon fishery assessment.

(g) In this section, "eligible interim-use permit and entry permit holder" means an individual who, 90 days before the date ballots must be postmarked to be counted in an election under this section, is listed in the records of the Alaska Commercial Fisheries Entry Commission as the legal holder of an interim-use permit for salmon fishing gear or an entry permit for salmon fishing gear that authorizes the individual to fish commercially in the salmon fishery for which the salmon fishery assessment is to be approved, amended, or terminated.

#### Sec. 43.76.240. Amendment of salmon fishery assessment.

(a) The rate or termination date of the salmon fishery assessment levied on salmon under [AS 43.76.220](#) may be amended by the commissioner of revenue upon a two-thirds majority vote at an election held under [AS 43.76.230](#) among the eligible permit holders for the fishery in which the salmon fishery assessment is levied.

(b) The commissioner of revenue shall amend the rate or termination date of a salmon fishery assessment under (a) of this section following an election among the eligible permit holders for the fishery if

(1) a petition that is signed by at least 25 percent of the interim-use permit and entry permit holders in the fishery that is the subject of the petition is presented to the commissioner of fish and game requesting amendment of the rate or termination date of the salmon fishery assessment; the petition must state, as appropriate, the proposed rate or termination date of the salmon fishery assessment to be levied under [AS 43.76.220](#); only a person who holds an interim-use permit or entry permit for the fishery at the time of signing the petition may validly sign the petition;

(2) an election is held in accordance with [AS 43.76.230](#); a ballot to amend the rate of the salmon fishery assessment must ask the question whether the rate of the salmon fishery assessment on salmon sold in the fishery shall be amended and must state the salmon fishery assessment to be levied under [AS 43.76.220](#) and the termination date of the assessment if the assessment is amended; a ballot to amend the termination date of the salmon fishery assessment must ask the question whether the termination date of the salmon fishery assessment on salmon sold in the fishery shall be amended and must state the termination date of the salmon fishery assessment if the termination date is amended; the ballot must be worded so that a "yes" vote is for amendment of the salmon fishery assessment and a "no" vote is for continuation of the current salmon fishery assessment;

(3) a two-thirds majority of the eligible interim-use permit and entry permit holders in the fishery casts a ballot for the amendment of the salmon fishery assessment; in this paragraph, "eligible interim-use permit and entry permit holder" has the meaning given in [AS 43.76.230](#); and

(4) the qualified salmon fishery association provides notice of the election in accordance with [AS 43.76.230](#) within six months after receiving notice from the commissioner of fish and game that a valid petition under (1) of this subsection has been received.

#### Sec. 43.76.250. Termination of salmon fishery assessment.

(a) The salmon fishery assessment levied under [AS 43.76.220](#) shall be terminated by the commissioner of revenue on the termination date determined at an election held under [AS 43.76.230](#) to establish or amend the assessment.

(b) Notwithstanding (a) of this section, the commissioner of revenue shall terminate the salmon fishery assessment before the termination date determined at an election held under [AS 43.76.230](#) to establish or amend the assessment, upon a two-thirds majority vote at an election held under [AS 43.76.230](#) among the eligible permit holders for the fishery in which the salmon fishery assessment is levied.

(c) The commissioner of revenue shall terminate a salmon fishery assessment under (b) of this section following an election among the eligible permit holders for the fishery if

(1) a petition that is signed by at least 25 percent of the interim-use permit and entry permit holders in the fishery that is the subject of the petition is presented to the commissioner of fish and game requesting termination of the salmon fishery assessment; only a person who holds an interim-use permit or entry permit for the fishery at the time of signing the petition may validly sign the petition;

(2) an election is held in accordance with [AS 43.76.230](#); the ballot must ask the question whether the salmon fishery assessment shall be terminated; the ballot must be worded so that a "yes" vote is for continuation of the salmon fishery assessment and a "no" vote is for termination of the salmon fishery assessment;

(3) a two-thirds majority of the eligible interim-use permit and entry permit holders in the fishery casts a ballot for the termination of the salmon fishery assessment; in this paragraph, "eligible interim-use permit and entry permit holder" has the meaning given in AS 43.76.230; and

(4) the qualified salmon fishery association provides notice of the election in accordance with [AS 43.76.230](#) within six months after receiving notice from the commissioner of fish and game that a valid petition under (1) of this subsection has been received.

#### Sec. 43.76.260. Collection of assessment.

(a) Except as otherwise provided under (f) of this section, a buyer who acquires salmon that is subject to a salmon fishery assessment levied under [AS 43.76.220](#) shall collect the salmon fishery assessment at the time of purchase and shall remit the total salmon fishery assessment collected during each month to the Department of Revenue by the last day of the next month.

(b) A buyer who collects the salmon fishery assessment shall maintain records of the value of salmon that is subject to the assessment that is purchased in each salmon fishery of the state.

(c) The owner of salmon removed from the state is liable for payment of the salmon fishery assessment levied under [AS 43.76.220](#) if, at the time the salmon is removed from the state, the assessment payable on the salmon has not been collected by a buyer. If the owner of the salmon is liable for payment of the salmon fishery assessment under this subsection, the owner shall comply with the requirements under (a) and (b) of this section to remit the assessment to the department and to maintain records.

(d) The salmon fishery assessment collected under this section shall be deposited in the state treasury.

(e) The provisions of AS 43.05 and AS 43.10 apply to the enforcement and collection of a salmon fishery assessment levied under [AS 43.76.220](#) - 43.76.280.

(f) A direct marketing fisheries business licensed under AS 43.75.020(c) or a commercial fisherman who transfers possession of salmon to a buyer who is not a fisheries business licensed under AS 43.75 is liable for the payment of a salmon fishery assessment levied under [AS 43.76.220](#) if, at the time possession of the fishery resource is transferred to a buyer, the salmon fishery assessment payable on the salmon has not been collected. If a direct marketing fisheries business or commercial fisherman is liable for payment of the salmon fishery assessment under this subsection, the direct marketing fisheries business or commercial fisherman shall comply with the requirement under (b) of this section to maintain records. Notwithstanding (a) of this section, a person subject to this subsection shall remit the total salmon fishery assessment payable during the calendar year to the Department of Revenue before April 1 after close of the calendar year.

#### Sec. 43.76.270. Funding for qualified salmon fishery associations.

(a) The legislature may make appropriations of revenue collected under [AS 43.76.260](#) to the Department of Fish and Game for funding of the qualified salmon fishery association for the fishery in which the assessment was collected. Funds received under this section by a qualified salmon fishery association may be expended in accordance with the annual operating plan developed under (b) of this section.

(b) The Department of Fish and Game may assist a salmon fishery association in developing an annual operating plan. The annual operating plan must describe the activities for which the association intends to expend the funding received under this section, including consolidation of the fishing fleet in the salmon fishery, financial assistance to permit holders in the fishery to promote consolidation of the fishing fleet for the fishery, and administrative activities of the association.

(c) A qualified salmon fishery association receiving funding under this section shall submit an annual report to the Department of Fish and Game and to the members of the association describing the activities of the association and how those activities are consistent with the articles of incorporation and bylaws of the association.

(d) This section does not establish a dedication of a state tax or license.

(e) This section does not restrict or qualify the authority of the Department of Fish and Game or the Board of Fisheries under AS 16.

#### Sec. 43.76.280. Definitions.



In [AS 43.76.220](#) - 43.76.280,

(1) "administrative area" means an area established by the Alaska Commercial Fisheries Entry Commission under [AS 16.43.200](#) for regulating and controlling entry into salmon fisheries;

(2) "buyer" has the meaning given in [AS 43.76.040](#);

(3) "fishery" has the meaning given in [AS 16.43.990](#);

(4) "qualified salmon fishery association" means an association that is qualified under [AS 16.40.250](#);

(5) "salmon" means salmon sold under the authority of a limited entry permit or interim-use permit issued under AS 16.43 for salmon;

(6) "sold" means the transfer of ownership of salmon from an interim-use permit or entry permit holder to a buyer at the first point of sale;

(7) "value" has the meaning given in [AS 43.75.290](#).

## Article 05. PERMIT BUY-BACK ASSESSMENT

### Sec. 43.76.300. Permit buy-back assessment.

A person holding a limited entry permit or interim-use permit under AS 16.43 for a fishery subject to a permit buy-back assessment established by the Alaska Commercial Fisheries Entry Commission under [AS 16.43.310](#) shall pay the permit buy-back assessment at the rate established by the commission on the value, as defined in [AS 43.75.290](#), of fish that the person removes from the state or transfers to a buyer in the state under the authority conferred by the limited entry permit or interim-use permit. The buyer shall collect the permit buy-back assessment at the time the fish is acquired by the buyer.

### Sec. 43.76.310. Collection of assessment.

(a) Except as otherwise provided under (f) of this section, a buyer who acquires fish that are subject to a permit buy-back assessment imposed by [AS 43.76.300](#) shall collect the permit buy-back assessment at the time of purchase and shall remit the total permit buy-back assessment collected during each month to the Department of Revenue by the last day of the next month.

(b) A buyer who collects a permit buy-back assessment shall

(1) maintain records of the value of fish purchased in the state that were subject to a permit buy-back assessment;

(2) report the total value, as defined in [AS 43.75.290](#), of the fish acquired during the preceding year that were subject to a permit buy-back assessment to the department by March 1 of each year.

(c) The owner of fish removed from the state is liable for payment of a permit buy-back assessment imposed by [AS 43.76.300](#) if, at the time the fish is removed from the state, the assessment payable on the fish has not been collected by a buyer. If the owner of the fish is liable for payment of the permit buy-back assessment under this subsection, the owner shall comply with the requirements under (a) and (b) of this section to remit the assessment to the department, to maintain records, and to report to the department.

(d) A permit buy-back assessment collected under this section shall be deposited in the state treasury. The department shall separately account for the amounts collected and interest accrued on the amounts collected for each permit buy-back assessment imposed under [AS 43.76.300](#). The legislature may appropriate revenue generated by a permit buy-back assessment and interest accrued on the assessment to the buy-back fund established for the fishery in which the assessment was collected for the purpose of supporting the buy-back program for that fishery under [AS 16.43.310](#) and 16.43.320.

(e) The provisions of AS 43.05 and AS 43.10 apply to the enforcement and collection of a permit buy-back assessment levied under [AS 43.76.300](#) - 43.76.320.

(f) A direct marketing fisheries business licensed under AS 43.75.020(c) or a commercial fisherman who transfers possession of fish to a buyer who is not a fisheries business licensed under AS 43.75 is liable for the payment of a permit buy-back assessment imposed by AS 43.76.300 if, at the time possession of the fish is transferred to a buyer, the permit buy-back assessment payable on the fish has not been collected. If a direct marketing fisheries business or commercial fisherman is liable for payment of a permit buy-back assessment under this subsection, the direct marketing fisheries business or commercial fisherman shall comply with the requirements under (b) of this section to maintain records and report the value of fish acquired during the preceding year. Notwithstanding (a) of this section, a person subject to this subsection shall remit the total permit buy-back assessment payable during the calendar year to the Department of Revenue before April 1 after close of the calendar year.

Sec. 43.76.320. Definition.

In [AS 43.76.300](#) - 43.76.320, "buyer" means a person who acquires possession of fish

from the person who caught the fish regardless of whether there is an actual sale of the fish, but does not include a person engaged solely in interstate transportation of goods for hire.

## Article 06. SEAFOOD DEVELOPMENT TAX

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## Title 43. REVENUE AND TAXATION

### Chapter 43.76. FISHERIES TAXES AND ASSESSMENTS